

who may do business in his county, shall pay taxes on the same as the law requires, said taxes to be collected by the sheriff on the first days of January, April, July and October in each year, which tax shall be one-eighth of one per cent. on his purchases for each preceding quarter. The sheriff shall have power to require the merchant making such statement to submit his books to examination by the sheriff, and every merchant refusing on demand to submit his books to such examination, shall be liable to a penalty to the state of two hundred dollars, to be prosecuted by the sheriff and recovered in any court having jurisdiction of the case. It shall further be the duty of the sheriff to prosecute every merchant refusing as aforesaid, in the superior court of the county, as may be prescribed for special proceedings, to the end of obtaining such examination and compelling payment of the proper tax.

Sheriff may require books to be submitted.

SEC. 14. On the gross receipts of hotels, boarding houses, (except those used for educational purposes and as private boarding houses,) restaurants and eating houses, the tax shall be one per cent.

Boarding houses, &c.

SEC. 15. The tax on public ferries, toll bridges, and gates across highways, one per cent. on net receipts.

Ferries and bridges.

SEC. 16. Every money or exchange, bond or note broker, private banker, or agent of a foreign broker or banker, in addition to the *ad valorem* tax on their capital invested, or the tax on their net income, shall pay, if employing a capital of twenty thousand dollars or more, a license tax of one hundred dollars; if a capital of less than twenty thousand dollars and not less than ten thousand dollars, fifty dollars; and if a capital of ten thousand dollars or less, a tax of twenty-five dollars; and also ten dollars additional for each county in which they have an agency.

Brokers

SEC. 17. Every person who, for himself or as an agent for another, sells riding vehicles not manufactured within the state, shall pay two per cent. on his sales.

Vehicles

SEC. 18. Every auctioneer on all goods, wares or merchandise, sold by himself or agent, whether by an ascending or descending bid, or at public outcry, whether the growth

Auctioneers.